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December 15, 2004

Mail Stop ISSUE FEE
Commissioner for Patents
P.O. Box 1450
Alexandria, Virginia 22313-1450

Re: Eugene A. Jacobs
Heat Reclaimer
Serial No. 10/630,047

Ladies and Gentlemen:

Enclosed please find a completed Fee Transmittal, in response to the Notice of Allowance mailed 2 November 2004, the time for response being 2 February 2005. Also enclosed please find my check, in the amount of \$1,000.00 covering the issue fee, the publication fee, and payment for five (5) advance order copies of the printed patent.

The inventor's continued status as a small entity is hereby confirmed and claimed. There is no assignee for the referenced application.

A copy of the Change of Correspondence Address, previously filed, is also enclosed.

The Certificate of Mailing is completed, on the enclosed Fee Transmittal. Please date stamp and return the enclosed post card, for my receipt.

Thank you.

Yours truly,

John E. Simms Jr.
Reg. No. 37,559